



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

DIRECTOR OF FINANCE  
RECEIVED

JUN 2012

Date: May 29, 2012

Mr. Riebeling, Director of Finance  
The Metropolitan Government of Nashville and Davidson  
County (Tennessee)  
1 Public Square, Suite 106  
Nashville, TN 37201

**Person to Contact:**  
James Raybeck  
**Badge No.** 1006488  
**Contact Address:**  
801 Broadway  
SE:T:GE:TEB:FO:7226,  
MDP-13  
Nashville, TN 37203

Re: \$186,890,000 General Obligation Refunding Bonds, Series 2007A

Dear Mr. Riebeling:

We have recently completed our examination of the bond issue named above. As a result, we have decided to close the examination with no change to the position that interest received by bondholders is excludable from gross income under section 103 of the Internal Revenue Code.

Please note that if the need to open another examination arises on this bond issue, any change resulting from that future examination may affect all open years of bondholders from the issue date of the bonds.

Should you have any questions, please feel free to contact the agent assigned to your examination. Thank you for your cooperation in this matter.

Sincerely yours,

Robert E. Henn  
Manager, TEB Field Operations

Cc: POA